



**COUNTY OF LOS ANGELES  
DEPARTMENT OF AUDITOR-CONTROLLER**

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J. TYLER McCAULEY  
AUDITOR-CONTROLLER

March 22, 2001

TO: Supervisor Michael D. Antonovich, Mayor  
Supervisor Gloria Molina  
Supervisor Yvonne Brathwaite Burke  
Supervisor Zev Yaroslavsky  
Supervisor Don Knabe

FROM: J. Tyler McCauley *J. Tyler McCauley*  
Auditor-Controller

**SUBJECT: Annual Report on Foundations and Support Groups**

On January 4, 1994, your Board adopted requirements governing departmental relationships with foundations and support groups. The adopted procedures, which were also incorporated into the County Fiscal Manual, defined the types of organizations that qualify as "reportable foundations," and established requirements for County departments to monitor, account for and report on their relationships with reportable foundations. These procedures also require County departments to file an annual benefit/cost report with the Board of Supervisors and the Auditor-Controller on each reportable foundation.

On the attachment, we have summarized the information provided by departments in their reports of foundation activities for fiscal year 1999-2000. The data on the attachment is for information only. It has not been audited by my staff.

**Summary**

County departments and commissions reported:

- Affiliations with 189 foundations. Seventeen County departments and commissions reported affiliations with one or more foundations, and 21 departments reported no affiliations.
- Receipt of \$54.6 million in tangible benefits from foundations. Eighty-four percent of the reported tangible benefits was from the Museum of Art and the Museum of Natural History.

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- Support provided to foundations totaling \$20 million. Eighty-two percent of the reported support was provided by the two Museums. The Museums reported tangible benefits in excess of services provided.
- 101 foundations that provided more tangible benefits to the County than support received from the County. This includes 67 Public Library Friends/local support groups that were reported on as a group, not individually.
- 18 foundations that received more County support than the tangible benefits they provided to the County. In only two cases (the Los Amigos Research & Education Institute, Inc. and the Descanso Gardens Guild, Inc.), were the County costs significant and, in each case, the County receives significant intangible benefits. In several cases, the departments/foundations did not identify or quantify the intangible benefits being received from the foundations. In each case, based on the purpose of the foundation, we concluded the department or the County did, in fact, receive intangible benefits from the foundations. Intangible benefits identified included volunteer childcare services, hospital patient and family support/counseling, youth activities, and promoting goodwill in the community.
- Incomplete or no financial data for 70 foundations/support groups. (This includes 50 small neighborhood support groups reported on as a group by the Department of Parks and Recreation.) In most cases, departments reported intangible benefits and minimal or no County costs associated with the relationships.

### **Conclusion**

County departments report that their affiliations with foundations have resulted in tangible and intangible benefits to the County that exceed the amount of support (financial and non-financial) provided to the foundations by the County.

Please call me or have your staff call Mort Carson at (213) 974-0306 if you have any questions.

JTM:PTM:MDC  
2000 FOUNDATION ACTIVITIES.DOC

### **Attachment**

- c: David E. Janssen, Chief Administrative Officer  
Violet Varona-Lukens, Executive Officer, Clerk of the Board  
Public Information Office  
Audit Committee (6)

**Departments Reporting Associations with Foundations or Support Groups  
in Fiscal Year 1999-2000**

<u>Department</u>	<u>Number of Groups Reported</u>	<u>Group or Foundation</u>	<u>Departmental Support Provided to Foundation (1)</u>	<u>Tangible Benefits Received by the County (1)</u>	<u>Additional Intangible Benefits Received by County (1)</u>
Animal Care and Control	1	LAC Animal Care Foundation	18,100	N/A	Yes
LAC Arts Commission (Board of Supervisors)	1	Ford Theater Foundation	12,500	200,000	Yes
Board of Supervisors	1	Children's Planning Council Foundation Inc.	12,400	0	No
Children & Family Services	2	Annie E. Casey Foundation	0	121,600	Yes
		Youth Opportunities United	68,200	124,400	Yes
Community Development Commission	1	LAC Community Development Foundation	47,200	42,400	No
Community and Senior Services	4	Community Services Resource Corp.	7,200	411,000	No
		Friends of Altadena Senior Center	0	22,900	Yes
		Friends of Antelope Valley Senior Center	0	17,100	Yes
		Victory Over Violence Community Advisory Board	1,100	0	No
District Attorney	1	DA Crime Prevention Foundation	91,600	12,300	No
Fire Department	7	Association of Chiefs	N/A	N/A	Yes
		Chaplains' Benevolent Fund	N/A	N/A	Yes
		Explorer Scout Program	N/A	N/A	Yes
		Fire Museum Association	N/A	N/A	Yes
		Los Angeles County Lifeguard Association	N/A	N/A	Yes
		South Bay Surf Club	N/A	N/A	Yes
		Volunteer Photographers	N/A	N/A	Yes
HS -- Harbor/UCLA Medical Center	3	Research and Education Institute, Inc.	573,900	1,383,800	Yes
		Harbor - UCLA Medical Foundation, Inc.	388,600	2,561,400	Yes
		Harbor - UCLA Medical Center Guild	29,100	29,000	Yes

Footnotes:

(1) See Footnote (1) on Page 4.

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HS -- LAC+USC Medical Center	9	Foster Grandparent Program	0	0	Yes
		Health Research Association, Inc	0	448,900	Yes
		John Wesley Community Institute, Inc.	0	0	No
		LAC+USC Medical Center Auxiliary "CARES"	326,000	538,500	Yes
		LAC+USC Medical Center Foundation	0	0	No
		National Charity League	0	43,000	Yes
		National Council on the Aging	0	0	Yes
		Self Realization Fellowship	0	2,700	Yes
		Starlight Foundation	9,000	0	Yes
HS -- MLK, Jr./Drew Medical Center	3	King/Drew Medical Foundation, Inc.	89,000	276,000	Yes
		King/Drew Medical Center - Auxiliary	2,000	4,800	Yes
		MLK, Jr. General Hospital Foundation	13,200	0	No
HS -- Rancho Los Amigos National Rehabilitation Center	2	Rancho Los Amigos Foundation	57,000	240,000	Yes
		Los Amigos Research & Education Institute, Inc.	456,600	7,200	Yes
HS -- Olive View/UCLA Medical Center	5	Canteen Fund	0	19,500	No
		Olive View Medical Center Auxiliary	0	0	Yes
		Olive View/UCLA Education & Research Institute, Inc.	0	0	Yes
		Olive View/UCLA Medical Center Foundation, Inc.	4,600	0	Yes
		Patient Welfare Fund	0	1,300	No
HS -- High Desert Hospital	2	High Desert Hospital Auxiliary	13,000	16,600	Yes
		Professional Staff Association (PSA)	3,900	3,600	Yes
HS -- Public Health Programs	2	Public Health Foundation Enterprises, Inc.	0	0	Yes
		John Wesley Community Health Inst., Inc., - Pub Hlth Week	0	0	No

Footnotes:

(1) See Footnote (1) on Page 4.

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Mental Health	6	Friends of Coastal Asian Pacific Mental Health Services	0	1,700	No
		Guardian Circle	68,400	0	Yes
		Hollywood Community Mental Health Foundation	N/A	N/A	N/A
		Latino Behavioral Health Institute	15,400	0	Yes
		National Alliance for Mental Illness - South Bay Chapter	10,000	0	Yes
		Project Let's Help	1,100	2,500	No
Military & Veterans Affairs	1	Friends of Patriotic Hall (2)	0	0	No
Museum of Art	1	Museum Associates	15,647,000	32,793,000	Yes
Museum of Natural History	1	Museum of Natural History Foundation	746,000	13,256,400	Yes
Parks and Recreation	65	Aquatic Foundation of Metropolitan Los Angeles	N/A	N/A	Yes
		Bonelli Park Support Foundation	0	5,000	Yes
		California Arboretum Foundation, Inc.	N/A	N/A	Yes
		Descanso Gardens Guild, Inc.	776,100	292,100	Yes
		Friends of Castaic Lake	0	19,500	Yes
		Friends of Greater Los Angeles Parks	4,600	1,000	No
		Friends of Hart Park Museum	0	33,800	No
		Friends of Jackie Robinson Park	3,600	7,900	Yes
		Loma Alta Park	0	200	Yes
		Nature Center Associates of Los Angeles County	0	0	Yes
		Regional Park & Recreation Group (Whittier Narrows)	0	4,000	Yes
		Santa Fe Dam Recreational Area Support Foundation	3,000	2,000	Yes
		Schabaram Park Support Foundation	0	500	Yes
		Small Neighborhood Support Group (50)	0	0	Yes
		South Coast Botanic Garden Foundation	0	25,000	Yes
		The Friends of Robinson Gardens	40,800	99,800	Yes

Footnotes:

- (1) See Footnote (1) on Page 4.  
(2) Foundation inactive

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Public Library	68	County Library Foundation	18,000	404,600	Yes
		Public Library Friends/ Local Support Groups--67 Grps	18,000	436,700	Yes
Sheriff	2	Industry Sheriff's Youth Activities League	6,400	85,000	Yes
		Sheriff's Youth Foundation	371,400	245,000	Yes
Superior Court	1	Friends of Child Advocate	10,900	322,600	Yes
<b>Total Support Groups</b>		<u>189</u>	<u>\$ 19,964,900</u>	<u>\$ 54,566,300</u>	

Footnotes:

(1) In most cases, financial information reported has been taken from the Annual Reporting Forms and other documents provided by the Departments. In some cases, the specific information requested was not reported but other information was available that we were able to use to estimate support provided or benefits received. If the requested information was not reported and no other information was available, we indicated N/A in the appropriate column. Also, in some cases, the reported County costs of supporting a Foundation are more than the tangible benefits received by the County. However, in almost all cases, significant additional intangible benefits are reported. None of the information on this schedule has been audited by County staff.

## **Departments Reporting No Foundations Or Support Groups in FY 1999-2000**

- 1. Agricultural Commissioner/Weights and Measures**
- 2. Alternate Public Defender**
- 3. Assessor**
- 4. Auditor-Controller**
- 5. Beaches and Harbors**
- 6. Chief Administrative Office**
- 7. Chief Information Office**
- 8. Consumer Affairs**
- 9. Coroner**
- 10. County Counsel**
- 11. Human Resources**
- 12. Internal Services Department**
- 13. Office of Affirmative Action Compliance**
- 14. Office of Ombudsman**
- 15. Probation**
- 16. Public Defender**
- 17. Public Social Services**
- 18. Public Works (1)**
- 19. Registrar-Recorder/County Clerk**
- 20. Regional Planning**
- 21. Treasurer and Tax Collector**

- (1) Public Works reported association with groups or individuals who volunteer for litter pick-up along County roads. These do not qualify as reportable Foundations.